

STATE OF CALIFORNIA  
BUSINESS, TRANSPORTATION AND HOUSING AGENCY  
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
DIVISION OF CODES AND STANDARDS  
REGISTRATION AND TITLING PROGRAM



**STATEMENT OF FACTS - USE TAX EXEMPTION**

**SECTION I. DESCRIPTION OF UNIT**

This unit is a (check one): ☐ Manufactured Home/Mobilehome ☐ Commercial Coach

The Decal (License) No.(s) of the unit is: \_\_\_\_\_

The Trade Name of the unit is: \_\_\_\_\_

The Serial No.(s) of the unit is: \_\_\_\_\_

**SECTION II. REASON FOR USE TAX EXEMPTION**

Check appropriate box(es):

☐ The above-described unit was a gift. All rights and interest of ownership were transferred without exchange of money or other valuable consideration.

☐ The above-described unit has been acquired from:

☐ Parent(s) ☐ Grandparent(s) ☐ Child  
☐ Spouse ☐ Brother(s)\* ☐ Sister(s)\*

☐ The name of a ☐ Parent, ☐ Grandparent, ☐ Child, ☐ Spouse is being added to the record of the above-described unit.

☐ The name of a ☐ Parent, ☐ Grandparent, ☐ Child, ☐ Spouse is being deleted from the record of the above-described unit.

☐ The above-described unit was received as the result of an inheritance.

☐ Transfer of the above-described unit is being made pursuant to a court order.

☐ The transfer of the unit is being made to a revocable trust which (1) the seller has an unrestricted power to revoke the trust, (2) the transfer does not result in any change in the beneficial ownership of the property, (3) the trust provides that upon revocation the property will revert wholly to the transferee, and (4) the only consideration for the transfer is the assumption by the trust of an existing loan for which the tangible personal property being transferred is the sole collateral for the assumed loan.

**\*NOTE:** *A sale between brother(s) or sister(s) is subject to use tax unless both are minors.  
If the transaction involves minors, check here ☐*

**SECTION III. CERTIFICATION**

I/We certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on \_\_\_\_\_ at \_\_\_\_\_  
(Date) (City) (State)

Signature \_\_\_\_\_

Address \_\_\_\_\_  
Street Address or P.O. Box City State Zip